

## COUNTY OF BERNALILLO, NEW MEXICO

### NONMAJOR GOVERNMENTAL FUNDS

#### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. The authority for the creation of the special revenue funds is by state statute, executive order, or specific authority.

*Health Care Gross Receipts Tax.* To account for the enactment of a 1/16<sup>th</sup> gross receipts tax in accordance with state statute (7-20E-18, NMSA 1978). This legislation allows the County to implement and dedicate up to 2/16% gross receipts tax for health care related costs.

*Public Works Grants.* To account for various federal, state and other grant funding sources received by the County Public Works Division. The grants are restricted to specific purposes as agreed to between the County and the funding source as enumerated in the grant agreement/contract.

*Emergency Medical Services.* To account for grants from the State of New Mexico Department of Health to be utilized for equipment, supplies, and training for emergency medical service purposes. This fund was created by the authority of state statute (see Section 24-10A-6, NMSA 1978 Compilation).

*Recreation.* To account for recreational funds. Financing is provided by cigarette taxes. The fund was created by authority of state statute (see Section 7-12-15, NMSA 1978 Compilation).

*DWI Services* To account for grants from the State of New Mexico, Department of Finance and Administration for alcohol detoxification and treatment facilities.

*Farm and Range.* To account for soil conservation, predator control, and secondary road activities within the County. Financing is provided by the Taylor Grazing Act. Expenditures may be made only for the purposes specified in the grant. The fund was created by authority of state statute (see Section 6-11-6, NMSA 1978 Compilation).

*Valuation.* To account for fees collected from "revenue recipients" pursuant to Section 7-38-38.1, NMSA 1978 Compilation. Expenditures from the county property valuation fund may be made pursuant to a property valuation program presented by the county assessor and approved by the majority of the County Commissioners.

*Fire Districts No. 1 through 11 and 13.* To account for the operations and maintenance (excluding salaries and benefits) of the 11 fire districts. Funding is provided by allotments from the New Mexico State Fire Marshal's Office. The funds were created under the authority of state statute (see Section 59A-53-5, NMSA 1978 Compilation).

*Law Enforcement Protection.* To account for a state grant restricted to equipment purchases and training programs to enhance law enforcement effectiveness. The fund was created under the authority of state statute (see Section 29-13-4, NMSA 1978 Compilation).

## COUNTY OF BERNALILLO, NEW MEXICO

### NONMAJOR GOVERNMENTAL FUNDS

#### SPECIAL REVENUE FUNDS (CONTINUED)

*County Indigent.* To account for the 1/8 of one percent portion of the county gross receipts tax adopted through County Ordinance 86-17, expenditure of which is restricted to indigent care. An agreement was signed with several providers for the provision of health and dental services to indigent patients. The fund was created by authority of state statute (see Section 7-20E-9, NMSA 1978 Compilation).

*Energy Research and Development Agency (ERDA).* These funds represent settlement of a dispute between the State of New Mexico and the federal government regarding payment of gross receipts tax by three defense contractors doing business within New Mexico. Expenditures are used for capital outlay for the various fire districts within Bernalillo County.

*Section 8 Housing Vouchers Fund.* To account for Department of Housing and Urban Development (HUD) Section 8 existing housing and vouchers programs including housing assistance payments. The funds were created to account for grant activity under HUD contract, ACC Part I, Number FW-5325.

*Regional Correction Center.* To account for monies received from the U.S. Marshall Service through a Cooperative Agreement Program and Intergovernmental Agreement for the lease of a County owned jail facility under the authority of Section 33-3-27 NMSA, 1978.

*Sheriff's Office - Criminal Investigations Fund.* To account for monies received from the sale of evidence, unclaimed cash, seizures, and forfeitures and expenditures of such for law enforcement purposes. The fund was created by authority of state statute Controlled Substances Act 30-31-35 NMSA 1978.

*Environmental Health.* To account for the 1/8 cent gross receipts tax set aside for the purpose of financing environmental health concerns within the County of Bernalillo. The fund was created by authority of state statute (see Section 7-20E-17, NMSA 1978 Compilation).

The *Grant fund* accounts for various federal, state and other grant funding sources received by the County. The grants are restricted to specific purposes as agreed to between the County and the funding source as enumerated in the grant agreement/contract.

*Law Enforcement Block Grants.* To account for grant funds received through the Department of Justice local law enforcement block grants. The fund was created by the authority of the Board of County Commissioners Resolution FR 28-97.

*Clerk's Recording & Filing.* To account for fees authorized to Class A counties to charge up to an additional \$2.00 per document as an equipment recording fee. The fees collected may only be used for the purchase of equipment associated with the recording, filing, maintaining, or reproducing of documents in the Office of the County Clerk. This fund was created by authority of state statute (see Section 14-8-12.2, NMSA 1978 Compilation).

*Community Service.* To account for donations received from non-profit organizations, which are to be used for social services programs. The fund was created by the authority of the Board of County Commissioners.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**SPECIAL REVENUE FUNDS (CONTINUED)**

*Industrial Revenue Bonds.* To account for the receipt and expenditure of revenues collected from Payment in Lie of Taxes on behalf of Albuquerque Public Schools and the University of New Mexico Hospital due to Industrial Revenue Bonds issues. This fund was created by authority of Bernalillo County Ordinance 98-3.

**DEBT SERVICE FUNDS**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

*General Obligation.* To account for the accumulation of resources and payment of general obligation bond principal and interest from County resources.

*Revenue Bonds.* To account for the accumulation of resources and payment of revenue bond principal and interest from pledged County gross receipts tax revenues for the following bond issues:

- Series 1996- Clerks
- Series 1996B – Public Buildings
- Series 1997 – Public Facilities
- Refunding Series 1998 – Courthouse
- Series 2004 – Public Facilities
- Refunding Series 2005 – Public Facilities

*Revenue Bond Reserves.* To account for debt service reserves established pursuant to the bond ordinance for the following bond issues:

- Series 1996B – Public Buildings
- Series 1997 – Public Facilities
- Refunding Series 1998 – Courthouse
- Refunding Series 2005 – Public Facilities

**COUNTY OF BERNALILLO, NEW MEXICO**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**CAPITAL PROJECTS FUNDS**

*Library Bonds.* To account for the financing and acquiring of library books and library resources. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

*Road Support Services.* To account for various road projects. Financing is being provided by a loan from the New Mexico State Highway and Transportation Department's State Infrastructure Bank.

*Storm Sewer Construction.* To account for the financing and construction of storm sewer systems within Bernalillo County. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

*Juvenile Center Bonds.* To account for the financing and acquisition of land for the expansion of the Juvenile Justice Center. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

*Facilities Bonds.* To account for the financing and facilities construction and improvements, including remodeling required by Americans with Disabilities Act. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

*Parks and Recreation Bonds.* To account for the financing and acquisition of land for expanding parks and recreational facilities. Financing is being provided by proceeds from general obligation bonds and earnings from the investments of those monies.

*Open Space.* To account for the financing and acquisition of open space. Financing is provided by a six-year .25 property tax mill levy by County voters on November 30, 2000.

*Sheriff's Improvement Bond.* To account for financing, constructing and equipping sheriff's substations, command centers and communications equipment. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

*Road Construction.* To account for funds received as reimbursements from other entities for road and other construction projects originally paid for by locally generated revenues (bonds, taxes, fees, etc.). The funds received as reimbursements are used to further these and other similar projects under the management of the County public works department.



**COUNTY OF BERNALILLO, NEW MEXICO**

**NONMAJOR GOVERNMENTAL FUNDS**

**CAPITAL PROJECTS FUNDS (CONTINUED)**

*Impact Fees.* To account for the fees received from developers that are restricted for use in infrastructure improvements in the service area from which the fees were collected. This fund was created by authority of Bernalillo County Ordinance 95-16.

*Public Health.* To account for the construction and improvements of facilities for the County Public Health Department. Financing is being provided by proceeds from general obligation bonds and earnings from the investment of those monies.

*1997 Revenue Bond.* To account for the purchase and installation of communications and information management systems, constructing an outdoor performing arts theater, and purchase of an office building. Financing is being provided by proceeds from gross receipts tax revenue bonds, earnings from the investment of those monies, and a loan from the Property Tax Division of the NM Taxation and Revenue Department.



COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2008

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	Special Revenue									
	Health Care GRT	Public Works Grants	Emergency Medical Services	Recreation	DWI Services	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
ASSETS										
Cash and investments	\$ 8,284,232	\$ -	\$ 59,413	\$ 4,117	\$1,737,103	\$ 852	\$5,935,192	\$ 144,293	\$ 26,513	\$ 127,828
Accounts receivable, net	2,192,462	-	-	168	-	-	-	-	-	2,000,133
Accrued interest receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Due from grantor	-	2,774,649	-	-	1,973,915	-	-	-	-	-
Cash-restricted	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	73,626	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Total assets	<u>10,476,694</u>	<u>\$ 2,774,649</u>	<u>\$ 59,413</u>	<u>\$ 4,285</u>	<u>\$3,711,018</u>	<u>\$ 852</u>	<u>\$5,935,192</u>	<u>\$ 217,919</u>	<u>\$ 26,513</u>	<u>\$2,127,961</u>
LIABILITIES										
Accounts payable	\$ -	\$ -	\$ 17,820	\$ -	\$ 227,981	\$ -	\$ 13,293	\$ 76,383	\$ 217	\$1,833,466
Retainage payable	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	75,938	-	46,784	-	-	-
Unearned revenue	358,535	38,903	-	-	2,248,717	-	-	-	-	-
Due to other funds	-	2,635,746	-	-	-	-	-	-	-	-
Due to external parties	-	-	-	-	679,500	-	-	-	-	-
Advances from other funds	-	100,000	-	-	-	-	-	-	-	-
Total liabilities	<u>358,535</u>	<u>2,774,649</u>	<u>17,820</u>	<u>-</u>	<u>3,232,136</u>	<u>-</u>	<u>60,077</u>	<u>76,383</u>	<u>217</u>	<u>1,833,466</u>
FUND BALANCES										
Reserved for:										
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	73,626	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Encumbrances	2,035,736	3,481,648	14,515	2,644	13,457	-	128,401	20,215	12	92,295
Unreserved (deficit):										
Undesignated	<u>8,082,423</u>	<u>(3,481,648)</u>	<u>27,078</u>	<u>1,641</u>	<u>465,425</u>	<u>852</u>	<u>5,746,714</u>	<u>47,695</u>	<u>26,284</u>	<u>202,200</u>
Total fund balances (deficit)	<u>10,118,159</u>	<u>-</u>	<u>41,593</u>	<u>4,285</u>	<u>478,882</u>	<u>852</u>	<u>5,875,115</u>	<u>141,536</u>	<u>26,296</u>	<u>294,495</u>
Total liabilities and fund balances	<u>\$ 10,476,694</u>	<u>\$ 2,774,649</u>	<u>\$ 59,413</u>	<u>\$ 4,285</u>	<u>\$3,711,018</u>	<u>\$ 852</u>	<u>\$5,935,192</u>	<u>\$ 217,919</u>	<u>\$ 26,513</u>	<u>\$2,127,961</u>

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2008

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Special Revenue											
	ERDA	Section 8 Housing- Voucher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Fund	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds	Special Revenue Total
ASSETS											
Cash and investments	\$ 310,187	\$ 2,196,842	\$ 3,315,891	\$ 646,584	\$ 3,496,142	\$ -	\$ -	\$ 1,303,223	\$ 292,001	\$ 1,017,376	\$28,897,789
Accounts receivable, net	-	6,278	2,610,424	-	561,919	-	2,177	-	10,999	-	7,384,560
Accrued interest receivable	1,371	-	-	-	-	-	223	-	-	-	1,594
Due from other funds	-	236,870	-	-	-	90,988	-	-	-	-	327,858
Due from grantor	-	-	-	-	-	5,905,737	156,177	-	-	-	10,810,478
Cash-restricted	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	73,626
Advances to other funds	-	-	-	-	29,062	-	-	-	-	-	29,062
Total assets	\$ 311,558	\$ 2,439,990	\$ 5,926,315	\$ 646,584	\$ 4,087,123	5,996,725	\$ 158,577	\$ 1,303,223	\$ 303,000	\$ 1,017,376	\$47,524,967
LIABILITIES											
Accounts payable	\$ -	\$ 195,852	\$ 2,635,360	\$ -	\$ -	\$ 635,104	\$ -	\$ 5,835	\$ -	\$ 37,605	\$ 5,678,916
Retainage payable	-	-	-	-	-	585,375	-	-	-	-	585,375
Accrued payroll	-	16,098	-	-	-	41,845	-	-	-	-	180,665
Unearned revenue	-	-	-	-	105,595	268,452	53,505	-	-	-	3,073,707
Due to other funds	-	26,336	-	-	-	3,068,949	105,072	-	-	-	5,836,103
Due to external parties	-	-	-	-	-	-	-	-	-	-	679,500
Advances from other funds	-	-	-	-	-	1,397,000	-	-	-	-	1,497,000
Total liabilities	-	238,286	2,635,360	-	105,595	5,996,725	158,577	5,835	-	37,605	17,531,266
FUND BALANCES											
Reserved for:											
Advances to other funds	-	-	-	-	29,062	-	-	-	-	-	29,062
Inventory	-	-	-	-	-	-	-	-	-	-	73,626
Debt service	-	-	-	-	-	-	-	-	-	-	-
Encumbrances	305,342	-	8,848	-	153,760	3,515,598	-	86,621	99,371	79,806	10,038,269
Unreserved (deficit):											
Undesignated	6,216	2,201,704	3,282,107	646,584	3,798,706	(3,515,598)	-	1,210,767	203,629	899,965	19,852,744
Total fund balances (deficit)	311,558	2,201,704	3,290,955	646,584	3,981,528	-	-	1,297,388	303,000	979,771	29,993,701
Total liabilities and fund balances	\$ 311,558	\$ 2,439,990	\$ 5,926,315	\$ 646,584	\$ 4,087,123	\$ 5,996,725	\$ 158,577	\$ 1,303,223	\$ 303,000	\$ 1,017,376	\$47,524,967

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2008

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	Debt Service										
	General Obligation Bond Debt Service	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2004 Debt Service	Debt Service Total
ASSETS											
Cash and investments	\$ 6,313,260	\$ 673	\$ -	\$ 242,995	\$ -	\$ 44,746	\$ -	\$ -	\$ -	\$ 656,427	\$ 7,258,101
Accounts receivable, net	733,303	-	-	-	-	-	-	-	-	-	733,303
Accrued interest receivable	27,368	68,890	-	83,942	-	22,412	-	70,306	-	3,521	276,439
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from grantor	-	-	-	-	-	-	-	-	-	-	-
Cash-restricted	-	-	4,615,582	-	5,438,448	-	1,693,500	-	4,933,749	-	16,681,279
Inventory	-	-	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 7,073,931</u>	<u>\$ 69,563</u>	<u>\$ 4,615,582</u>	<u>\$ 326,937</u>	<u>\$ 5,438,448</u>	<u>\$ 67,158</u>	<u>\$ 1,693,500</u>	<u>\$ 70,306</u>	<u>\$ 4,933,749</u>	<u>\$ 659,948</u>	<u>\$ 24,949,122</u>
LIABILITIES											
Accounts payable	\$ 5,765,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,765,123
Retainage payable	-	-	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	614,957	-	-	-	-	-	-	-	-	-	614,957
Due to other funds	-	-	-	-	-	-	-	-	-	-	614,957
Due to external parties	-	-	-	-	-	-	-	66,779	-	-	66,779
Advances from other funds	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>6,380,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,779</u>	<u>-</u>	<u>-</u>	<u>6,446,859</u>
FUND BALANCES											
Reserved for:											
Advances to other funds	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Debt service	693,851	69,563	4,615,582	326,937	5,438,448	67,158	1,693,500	3,527	4,933,749	659,948	18,502,263
Encumbrances	-	-	-	-	-	-	-	-	-	-	-
Unreserve:											
Undesignated	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficit)	<u>693,851</u>	<u>69,563</u>	<u>4,615,582</u>	<u>326,937</u>	<u>5,438,448</u>	<u>67,158</u>	<u>1,693,500</u>	<u>3,527</u>	<u>4,933,749</u>	<u>659,948</u>	<u>18,502,263</u>
Total liabilities and fund balances	<u>\$ 7,073,931</u>	<u>\$ 69,563</u>	<u>\$ 4,615,582</u>	<u>\$ 326,937</u>	<u>\$ 5,438,448</u>	<u>\$ 67,158</u>	<u>\$ 1,693,500</u>	<u>\$ 70,306</u>	<u>\$ 4,933,749</u>	<u>\$ 659,948</u>	<u>\$ 24,949,122</u>

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
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Capital Projects									
	2004 Revenue Bond	Water/ Wastewater	Library	Road Support Services	Storm Sewer Construction	Juvenile Center Bonds	Facilities Bonds	Parks & Recreation Bonds	Open Space
ASSETS									
Cash and investments	\$ 854,999	\$19,121,469	\$ 772,728	\$ 703,388	\$ 7,610,570	\$ 40,321	\$ 1,806,994	\$ 3,093,368	\$ 12,295,511
Accounts receivable, net	-	-	-	-	-	-	-	-	125,907
Accrued interest receivable	3,547	84,056	3,228	2,911	31,936	167	7,478	13,024	-
Due from other funds	-	-	-	-	-	-	-	-	-
Due from grantor	-	3,059,378	-	-	76,680	-	-	-	-
Cash-restricted	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 858,546</u>	<u>\$22,264,903</u>	<u>\$ 775,956</u>	<u>\$ 706,299</u>	<u>\$ 7,719,186</u>	<u>\$ 40,488</u>	<u>\$ 1,814,472</u>	<u>\$ 3,106,392</u>	<u>\$ 12,421,418</u>
LIABILITIES									
Accounts payable	\$ -	\$ 53,830	\$ 9,045	\$ -	\$ -	\$ -	\$ -	\$ 8,279	\$ 7,045
Retainage payable	-	381,402	-	-	-	-	-	4,146.00	-
Accrued payroll	-	3,745	-	-	-	-	-	-	6,510
Unearned revenue	-	594,765	-	-	517,307	-	-	-	108,566
Due to other funds	-	-	-	-	-	-	-	-	-
Due to external parties	-	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,033,742</u>	<u>9,045</u>	<u>-</u>	<u>517,307</u>	<u>-</u>	<u>-</u>	<u>12,425</u>	<u>122,121</u>
FUND BALANCES									
Reserved for:									
Advances to other funds	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Encumbrances	-	6,617,268	476,449	970	389,311	39,503	34,413	1,114,719	148,441
Unreserve:									
Undesignated	<u>858,546</u>	<u>14,613,893</u>	<u>290,462</u>	<u>705,329</u>	<u>6,812,568</u>	<u>985</u>	<u>1,780,059</u>	<u>1,979,248</u>	<u>12,150,856</u>
Total fund balances (deficit)	<u>858,546</u>	<u>21,231,161</u>	<u>766,911</u>	<u>706,299</u>	<u>7,201,879</u>	<u>40,488</u>	<u>1,814,472</u>	<u>3,093,967</u>	<u>12,299,297</u>
Total liabilities and fund balances	<u>858,546.00</u>	<u>\$22,264,903</u>	<u>\$ 775,956</u>	<u>\$ 706,299</u>	<u>\$ 7,719,186</u>	<u>\$ 40,488</u>	<u>\$ 1,814,472</u>	<u>\$ 3,106,392</u>	<u>\$ 12,421,418</u>

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2008

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	Capital Projects					
	Sheriff's Improvement Bond	Road Construction	Impact Fees	Public Health	Capital Projects Total	Total Nonmajor Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 6,604,813	\$ 10,197,615	\$ 6,202,134	\$ -	\$ 69,303,910	\$ 105,459,800
Accounts receivable, net	-	-	-	1,384,131	1,510,038	9,627,901
Accrued interest receivable	21,901	42,280	26,488	-	237,016	515,049
Due from other funds	-	-	-	-	-	327,858
Due from grantor	-	1,630,594	-	-	4,766,652	15,577,130
Cash-restricted	-	-	-	-	-	16,681,279
Inventory	-	-	-	-	-	73,626
Advances to other funds	-	-	-	-	-	29,062
<b>Total assets</b>	<b>\$ 6,626,714</b>	<b>\$ 11,870,489</b>	<b>\$ 6,228,622</b>	<b>\$ 1,384,131</b>	<b>\$ 75,817,616</b>	<b>\$ 148,291,705</b>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 65,421	\$ 230	\$ -	143,850	11,587,889
Retainage payable	-	-	-	115,869	501,417	1,086,792
Accrued payroll	-	-	-	-	10,255	190,920
Unearned revenue	-	-	-	-	1,220,638	4,909,302
Due to other funds	-	-	-	869,166	869,166	6,772,048
Due to external parties	-	-	-	-	-	679,500
Advance from other funds	-	-	-	-	-	1,497,000
<b>Total liabilities</b>	<b>-</b>	<b>65,421</b>	<b>230</b>	<b>985,035</b>	<b>2,745,326</b>	<b>26,723,451</b>
<b>FUND BALANCES</b>						
Reserved for:						
Advances to other funds	-	-	-	-	-	29,062
Inventory	-	-	-	-	-	73,626
Debt service	-	-	-	-	-	18,502,263
Encumbrances	782,897	4,894,215	832,707	187,279	15,518,172	25,556,441
Unreserved (deficit):						
Undesignated	5,843,817	6,910,853	5,395,685	211,817	57,554,118	77,406,862
<b>Total fund balances (deficit)</b>	<b>6,626,714</b>	<b>11,805,068</b>	<b>6,228,392</b>	<b>399,096</b>	<b>73,072,290</b>	<b>121,568,254</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,626,714</b>	<b>\$ 11,870,489</b>	<b>\$ 6,228,622</b>	<b>\$ 1,384,131</b>	<b>75,817,616</b>	<b>148,291,705</b>

The notes to the financial statements are an integral part of this statement. 83



COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended June 30, 2008

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	Special Revenue									
	Health Care GRT	Public Works Grants	Emergency Medical Services	Recreation	DWI Services	Farm and Range	Valuation	Fire Districts	Law Enforcement Protection	County Indigent
REVENUES										
Taxes:										
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	10,450,308	-	-	-	-	-	-	-	-	11,449,383
Cigarette	-	-	-	2,053	-	-	-	-	-	-
Intergovernmental	-	5,586,293	305,969	-	6,642,598	138	-	1,120,640	189,600	-
Fees for services	-	-	-	-	-	-	4,920,945	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	302,755	-	-	-	-	-
Total revenues	10,450,308	5,586,293	305,969	2,053	6,945,353	138	4,920,945	1,120,640	189,600	11,449,383
EXPENDITURES										
Current:										
General government	-	-	-	-	-	-	3,255,820	-	-	-
Public works	-	2,441,202	-	-	-	-	-	-	-	-
Public safety	-	-	310,762	-	6,423,126	-	-	1,020,595	163,992	-
Health and welfare	-	-	-	-	-	-	-	-	-	11,361,920
Culture and recreation	-	-	-	1,517	-	-	-	-	-	-
Capital outlay	2,793,597	3,145,091	-	-	91,850	-	154,813	21,000	16,853	-
Capital outlay - other entities	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	2,793,597	5,586,293	310,762	1,517	6,514,976	-	3,410,633	1,041,595	180,845	11,361,920
Excess (deficiency) of revenues over (under) expenditures	7,656,711	-	(4,793)	536	430,377	138	1,510,312	79,045	8,755	87,463
OTHER FINANCING SOURCES (USES)										
Transfers in	2,461,448	-	-	-	2,996	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,461,448	-	-	-	2,996	-	-	-	-	-
Net changes in fund balances	10,118,159	-	(4,793)	536	433,373	138	1,510,312	79,045	8,755	87,463
Fund balances (deficit) - beginning	-	-	46,386	3,749	45,509	714	4,364,803	62,491	17,541	207,032
Reclassification	-	-	-	-	-	-	-	-	-	-
Fund balance as restated	-	-	46,386	3,749	45,509	714	4,364,803	62,491	17,541	207,032
Fund balances (deficit) - ending	\$ 10,118,159	\$ -	\$ 41,593	\$ 4,285	\$ 478,882	\$ 852	\$ 5,875,115	\$ 141,536	\$ 26,296	\$ 294,495

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended June 30, 2008

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Special Revenue											
	ERDA	Section 8 Housing- Voucher	Regional Correction Center	Sheriff's Investigative Fund	Environmental Health	Grants Funds	Law Enforcement Block Grants	Clerk's Recording & Filing	Community Service	Industrial Revenue Bonds	Special Revenue Total
REVENUES											
Taxes:											
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	2,576,721	-	-	-	-	-	24,476,412
Cigarette	-	-	-	-	-	-	-	-	-	-	2,053
Intergovernmental	-	13,837,846	-	374,510	-	19,579,610	200,230	-	-	-	47,837,434
Fees for services	-	-	7,003,222	-	-	-	-	582,013	-	-	12,506,180
Investment income	24,726	71,511	-	-	-	-	-	-	-	-	96,237
Miscellaneous	113,646	246,472	1,596,000	-	5,468	29,904	-	-	88,671	695,320	3,078,236
Total revenues	138,372	14,155,829	8,599,222	374,510	2,582,189	19,609,514	200,230	582,013	88,671	695,320	87,996,552
EXPENDITURES											
Current:											
General government	-	-	-	-	-	232,907	-	401,386	-	556,533	4,446,646
Public works	-	-	-	-	-	-	-	-	-	-	2,441,202
Public safety	224,537	-	8,711,330	532,797	-	4,515,921	200,230	-	-	-	22,103,290
Health and welfare	-	12,102,326	-	-	1,660,939	106,009	-	-	63,726	-	25,294,920
Culture and recreation	-	-	-	-	-	1,309,948	-	-	-	-	1,311,465
Capital outlay	-	-	-	-	-	13,444,729	-	-	-	-	19,667,933
Capital outlay - other entities	-	-	-	-	-	-	-	-	-	-	-
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	224,537	12,102,326	8,711,330	532,797	1,660,939	19,609,514	200,230	401,386	63,726	556,533	75,265,456
Excess (deficiency) of revenues over (under) expenditures	(86,165)	2,053,503	(112,108)	(158,287)	921,250	-	-	180,627	24,945	138,787	12,731,096
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	-	-	-	-	2,464,444
Transfers out	-	-	(913,187)	-	(384,894)	-	-	-	-	-	(1,296,081)
Bonds issued	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-	-	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(913,187)	-	(384,894)	-	-	-	-	-	1,166,363
Net changes in fund balances	(86,165)	2,053,503	(1,025,295)	(158,287)	536,356	-	-	180,627	24,945	138,787	13,897,459
Fund balances (deficit) - beginning	397,723	148,201	4,316,250	804,871	3,445,172	-	-	1,116,761	278,055	840,984	16,096,242
Reclassification	-	-	-	-	-	-	-	-	-	-	-
Fund balance as restated	397,723	148,201	4,316,250	804,871	3,445,172	-	-	1,116,761	278,055	840,984	16,096,242
Fund balances (deficit)- ending	\$ 311,558	\$ 2,201,704	\$ 3,290,955	\$ 646,584	\$ 3,981,528	\$ -	\$ -	\$ 1,297,388	\$ 303,000	\$ 979,771	\$ 29,993,701

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended June 30, 2008

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	Debt Service											
	General Obligation Bonds Debt Service	Series 1996 Debt Service	Refunding Series 1998 Debt Service	Refunding Series 1998 Reserve	Series 1996B Debt Service	Series 1996B Reserve	Series 1997 Debt Service	Series 1997 Reserve	Refunding Series 2005 Debt Service	Refunding Series 2005 Reserve	Series 2004 Debt Service	Debt Service Total
REVENUES												
Taxes:												
Property	\$ 11,550,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,550,709
Sales	-	-	-	-	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	234,086	-	278,751	-	373,730	-	89,913	-	281,224	-	30,911	1,288,615
Miscellaneous	-	-	-	-	-	-	692,140	-	-	-	674,432	1,366,572
Total revenues	11,784,795	-	278,751	-	373,730	-	782,053	-	281,224	-	705,343	14,205,896
EXPENDITURES												
Current:												
General government	36,765	-	-	-	-	-	-	-	-	-	-	36,765
Public works	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay - other entities	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal	5,600,000	-	1,540,000	-	2,000,000	-	1,000,000	-	955,000	-	500,000	11,595,000
Interest	4,003,515	-	2,447,196	-	3,068,327	-	618,500	-	2,357,225	-	517,212	13,011,975
Bond issuance costs	-	-	-	-	-	-	-	-	-	-	176,557	176,557
Total expenditures	9,640,280	-	3,987,196	-	5,068,327	-	1,618,500	-	3,312,225	-	1,193,769	24,820,297
Excess (deficiency) of revenues over (under) expenditures	2,144,515	-	(3,708,445)	-	(4,694,597)	-	(836,447)	-	(3,031,001)	-	(488,426)	(10,614,401)
OTHER FINANCING SOURCES (USES)												
Transfers in	-	-	3,711,646	-	4,736,583	-	875,119	-	3,031,001	-	913,187	13,267,536
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-	11,000,000	11,000,000
Premium on bonds issued	-	-	-	-	-	-	-	-	-	-	194,700	194,700
Discount on bonds issued	-	-	-	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	(5,728,358)	-	-	-	-	-	-	-	-	-	(10,819,400)	(16,547,758)
Total other financing sources (uses)	(5,728,358)	-	3,711,646	-	4,736,583	-	875,119	-	3,031,001	-	1,288,487	7,914,478
Net changes in fund balances	(3,583,843)	-	3,201	-	41,986	-	38,672	-	-	-	800,061	(2,699,923)
Fund balances (deficit) - beginning	4,277,694	58	66,362	4,615,582	284,951	5,438,448	28,486	1,693,500	3,527	4,933,749	(140,113)	21,202,244
Reclassification	-	(58)	-	-	-	-	-	-	-	-	-	(58)
Fund balance as restated	4,277,694	-	66,362	4,615,582	284,951	5,438,448	28,486	1,693,500	3,527	4,933,749	(140,113)	21,202,186
Fund balances (deficit) - ending	\$ 693,851	\$ -	\$ 69,563	\$ 4,615,582	\$ 326,937	\$ 5,438,448	\$ 67,158	\$ 1,693,500	\$ 3,527	\$ 4,933,749	\$ 659,948	\$ 18,502,263

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
Year Ended June 30, 2008

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	Capital Projects								
	2004 Revenue Bond	Water/ Wastewater Fund	Library	Road Support Services	Storm Sewer Construction Bonds	Juvenile Center Bonds	Facilities Bonds	Parks & Recreation	Open Space
REVENUES									
Taxes:									
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370,590
Sales	-	-	-	-	-	-	-	-	-
Cigarette	-	-	-	-	-	-	-	-	-
Intergovernmental	-	17,285,376	-	2,500,000	1,432,782	-	-	-	-
Fees for services	-	-	-	-	-	-	-	-	-
Investment income	50,352	961,983	54,801	42,821	338,249	2,549	108,236	239,616	-
Miscellaneous	-	-	-	-	-	-	-	-	924
Total revenues	50,352	18,247,359	54,801	2,542,821	1,771,031	2,549	108,236	239,616	1,371,514
EXPENDITURES									
Current:									
General government	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	37,866	2,581,844	-	166,525	1,165,217	8,421	77,914	1,314,814	1,623,254
Capital outlay - other entities	-	11,096,825	428,344	114,883	208,464	-	-	-	-
Debt service:									
Principal	-	-	-	2,392,345	-	-	-	-	-
Interest	-	-	-	107,655	-	-	-	-	-
Bond issuance cost	-	-	7,603	-	31,106	-	8,363	16,727	-
Total expenditures	37,866	13,678,669	435,947	2,781,408	1,404,787	8,421	86,277	1,331,541	1,623,254
Excess (deficiency) of revenues over (under) expenditures	12,486	4,568,690	(381,146)	(238,587)	366,244	(5,872)	21,959	(1,091,925)	(251,740)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	5,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	1,000,000	-	3,500,000	-	1,100,000	2,200,000	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	47,938	-	-	-	52,732	105,464	-
Discount on bonds issued	-	-	-	-	(22,083)	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,047,938	5,000	3,477,917	-	1,152,732	2,305,464	-
Net changes in fund balances	12,486	4,568,690	666,792	(233,587)	3,844,161	(5,872)	1,174,691	1,213,539	(251,740)
Fund balances (deficit) - beginning	846,060	16,662,471	100,119	939,886	3,357,718	46,360	639,781	1,880,428	12,551,037
Reclassification	-	-	-	-	-	-	-	-	-
Fund balance as restated	846,060	16,662,471	100,119	939,886	3,357,718	46,360	639,781	1,880,428	12,551,037
Fund balances (deficit) - ending	\$ 858,546	\$ 21,231,161	\$ 766,911	\$ 706,299	\$ 7,201,879	\$ 40,488	\$ 1,814,472	\$ 3,093,967	\$ 12,299,297

The notes to the financial statements are an integral part of this statement.



COUNTY OF BERNALILLO, NEW MEXICO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 Year Ended June 30, 2008

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	Capital Projects					Total Nonmajor Governmental Funds
	Sheriff's Improvement Bond	Road Construction	Impact Fees	Public Health	1997 Revenue Bond	Total Capital Projects
<b>REVENUES</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,921,299
Sales	-	-	-	-	-	24,476,412
Cigarette	-	-	-	-	-	2,053
Intergovernmental	-	1,078,335	-	-	-	70,133,927
Fees for services	-	-	1,211,002	-	-	13,717,182
Investment income	254,083	694,565	365,846	28,465	-	4,526,418
Miscellaneous	-	-	-	1,398,831	-	5,844,563
Total revenues	254,083	1,772,900	1,576,848	1,427,296	-	131,621,854
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	-	4,483,411
Public works	-	-	-	-	-	2,441,202
Public safety	-	-	-	-	-	22,103,290
Health and welfare	-	-	-	-	-	25,294,920
Culture and recreation	-	-	-	-	-	1,311,465
Capital outlay	294,125	3,918,603	517,108	3,092,810	-	34,466,434
Capital outlay - other entities	-	1,418,744	377,983	-	-	13,645,243
Debt service:						
Principal	-	-	-	-	-	13,987,345
Interest	-	-	-	-	-	13,119,630
Bond issuance cost	91,315	77,762	-	-	-	409,433
Total expenditures	385,440	5,415,109	895,091	3,092,810	-	131,262,373
Excess (deficiency) of revenues over (under) expenditures	(131,357)	(3,642,209)	681,757	(1,665,514)	-	359,481
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	40,478	-	-	-	15,777,458
Transfers out	-	-	-	-	-	(1,298,081)
Bonds issued	4,300,000	9,400,000	-	-	-	21,500,000
Refunding bonds issued	-	-	-	-	-	11,000,000
Premium on bonds issued	117,623	215,721	-	-	-	734,178
Discount on bonds issued	-	(30,917)	-	-	-	(53,000)
Payment to refunded bond escrow agent	-	-	-	-	-	(16,547,758)
Total other financing sources (uses)	4,417,623	9,625,282	-	-	-	31,112,797
Net changes in fund balances	4,286,266	5,983,073	681,757	(1,665,514)	-	31,472,278
Fund balances (deficit) - beginning	2,340,448	5,821,995	5,546,635	2,064,610	51,537	90,147,571
Reclassification	-	-	-	-	(51,537)	(51,595)
Fund balance (deficit) as restated	2,340,448	5,821,995	5,546,635	2,064,610	-	90,095,976
Fund balances (deficit) - ending	\$ 6,626,714	\$11,805,068	\$ 6,228,392	\$ 399,096	\$ -	\$ 121,568,254

The notes to the financial statements are an integral part of this statement.